



**FINAL ADMINISTRATIVE DECISION  
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Craig Dodd TNT Marine & Storage  
DOCKET NO.: 11-01146.001-C-1  
PARCEL NO.: 17-36-100-062

The parties of record before the Property Tax Appeal Board are Craig Dodd TNT Marine & Storage, the appellant; and the Peoria County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the **Peoria** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$27,950  
**IMPR:** \$72,520  
**TOTAL:** \$100,470

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is a 235,224 square foot site that is improved with four buildings.<sup>1</sup> Building #1 is a one-story pole building that contains 2,520 square feet of building area. Building #2 is a one-story masonry building that contains 840 square feet of building area. Building #3 is a one-story pole building that contains 2,310 square feet of building area. Building #4 is a one-story pole building that contains 4,350

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<sup>1</sup> The appellant originally reported the subject has one building containing 3,360 square feet of building area. In rebuttal the appellant reported the subject contains 9,980 square feet of building area, but submitted no evidence in support. The board of review reported the subject contains four buildings containing 10,020 square feet of building area, and submitted sketches of the buildings from the subject's property record card.

square feet of building area. The buildings are 12 years old. The property is located in Limestone Township, Peoria County.

The appellant's appeal is based on assessment inequity with respect to land and buildings #1 and #2. In support of this argument the appellant submitted information on three comparable properties. The properties have lots ranging in size from 31,799 to 270,072 square feet of land area. The properties were described as being improved with masonry constructed buildings that ranged in size from 1,420 to 5,734 square feet of building area. The buildings ranged in age from 28 to 62 years old. These properties had land assessments ranging from \$8,720 to \$16,990 or from \$.03 to .45 per square feet of land area and improvement assessments ranging from \$8,490 to \$71,930 or from \$5.98 to \$16.99 per square foot of building area. The appellant failed to use the correct assessment amounts from the subject's Final Decision Notice. In addition, the appellant attributed the entire improvement assessment to buildings #1 and #2 and calculated an improvement assessment of \$26.69 per square foot of building area. The appellant requested the improvement on these buildings be reduced to \$66,800 or \$19.88 per square foot of building area.

The appellant's evidence included sales data on the comparables and Multiple Listing Service sheets for two of the comparables. The Board will not consider the sales data contained in this appeal.<sup>2</sup>

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment totaling \$100,470 was disclosed. Included with the board of review evidence was a copy of the subject's property record card revealing the final assessment for the 2011 tax year. The information disclosed the subject had a land assessment of \$27,950 or \$.12 per square foot of land area and an improvement assessment of \$72,520 or \$7.24 per square foot of building area, using 10,020 square feet of building area.

In support of the assessments, the board of review presented sales data on five comparable properties from "Loopnet" Commercial Real Estate Online. The board of review presented no

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<sup>2</sup> Section 1910.50 of the rules of the Property Tax Appeal Board states in pertinent part.. "Each appeal shall be limited to the grounds listed in the petition filed with the Board." (86 Ill.Admin.Code §1910.50(a)). The appellant clearly marked "Assessment equity" as the basis of the appeal, not comparable sales.

assessment information with respect to the comparables. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds a reduction in the subject's assessment is not warranted.

The appellant contends unequal treatment in the subject's improvement assessment as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989); 86 Ill.Admin.Code 1910.63(e). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has not met this burden.

The evidence in the record disclosed the subject property has four improvements. The appellant presented evidence with respect to buildings #1 and #2. The comparables presented by the appellant had varying degrees of similarities with the subject. The comparables had improvement assessments that ranged from \$8,490 to \$71,930 or from \$5.98 to \$16.99 per square foot of building area. The subject had an improvement assessment of \$72,520 or \$7.24 per square foot of building area, which is within the range established by the comparables on a square foot basis. The subject's total improvement assessment is supported due to the subject's superior age and significantly larger size.

As to the subject's land inequity argument, the Board finds the appellant's land comparables had assessments that ranged from \$8,720 to \$16,990 or from \$.03 to \$.45 per square foot of land area. The subject had a land assessment of \$27,950 or \$.12 per square foot of land area, which is within the range established by the comparables submitted by the appellant.

Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land and improvement assessments were inequitable and a reduction in the subject's assessment is not justified.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.

*Ronald R. Cuit*

Chairman

*K. L. Fern*

Member

*Tracy A. Huff*

Member

*Mario Morris*

Member

*J.R.*

Member

DISSENTING:

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: January 24, 2014

*Allen Castrovillari*

Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.